IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 7TH SEPTEMBER 2007 / 16TH BHADRA 1929

WP(C).No. 26690 of 2007(B)

PETITIONER:

ANS STEEL TRADERS,
SREEVALSAM BUILDINGS, N.H.BY-PASS, VYTTILA,
ERNAKULAM DISTRICT, REPRESENTED BY ITS PARTNER,
NOOR MOHAMMED NOORI SHAH.

BY ADV. SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER(A.A),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM.

2. THE DEPUTY COMMISSIONER OF COMMERCIAL
TAXES (APPEALS), ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES, ERNAKULAM, KAKKANAD, KOCHI-30.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.26690 of 2007

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Dated this the 7th day of September, 2007.

JUDGMENT

The petitioner is challenging monthly assessments for December 2005, January and March 2006 in appeals filed before the appellate authority. The appeals are stated to be filed with a delay of one month. Against total liability of around Rs.50,000/- petitioner has paid Rs.16,400/-. In view of the payment made by the petitioner, I dispose of the W.P. with direction to the appellate authority to consider the delay condonation petition and if delay is condoned, to hear the petitioner and dispose of the appeal within three months from the date of production of copy of this judgment. In view of the payment, there will be direction to the respondents not to proceed for recovery for four months. Recovery after four months will be based on orders in appeal.

C.N.RAMACHANDRAN NAIR
Judge

pms